

IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF PENNSYLVANIA

|                              |   |                             |
|------------------------------|---|-----------------------------|
| ESTATE OF JAMES D. GALLOWAY, | ) |                             |
|                              | ) | Civil Action No. 05-50 Erie |
| Plaintiff,                   | ) |                             |
|                              | ) | Judge McLaughlin            |
| v.                           | ) |                             |
|                              | ) | Electronically Filed        |
| UNITED STATES,               | ) |                             |
|                              | ) |                             |
| Defendant.                   | ) |                             |

**NOTICE OF ENTRY OF APPEARANCE OF JONATHAN D. CARROLL**


TO THE CLERK OF THE COURT:

PLEASE enter the appearance of trial attorney JONATHAN D. CARROLL, in substitution for Ivan Dale, as counsel for the United States in the above captioned case.

Dated: August 24, 2005.

Respectfully submitted,

MARY BETH BUCHANAN  
United States Attorney

For:   
JONATHAN D. CARROLL  
Trial Attorney, Tax Division  
U.S. Department of Justice  
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/s/ Lee J. Karl  
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